

FORM 139L						
THIS PETITION MUST BE FILED WITH THE LAKE COUNTY ASSESSOR						
PETITION NUMBER						
45			9	L		
Co.	Dist.	Yr.	Prop. Class	Sequence		

READ IMPORTANT FILING INFORMATION BEFORE COMPLETING THIS FORM

FILING INFORMATION

AN ORIGINAL AND ONE COPY OF THIS PETITION MUST BE FILED WITH THE LAKE COUNTY ASSESSOR

WHO MAY FILE THIS FORM: This form may be used by taxpayers of Lake County to appeal assessments of real property made by the Department of Local Government Finance. Ind. Code 6-1.1-4-34.

FILING DEADLINE: The Indiana Board of Tax Review will review the action of the Department of Local Government Finance if this petition is filed with the County Assessor within 30 days after Notice of Informal Hearing Result is given to the taxpayer under Ind. Code 6-1.1-4-33(g).

FILING PREREQUISITES: To appeal to the Indiana Board of Tax Review, the taxpayer must participate in the informal hearing process described in Ind. Code 6-1.1-4-33.

MULTIPLE PARCELS: Petitioners wishing to appeal more than one parcel must file a separate petition form for each parcel. Please attach a list of related parcels currently under appeal.

ATTACHMENT TO THIS PETITION: A copy of the Notice of Assessment (Form 11) must be attached to this petition.

GENERAL INSTRUCTIONS

- 1. Please print or type.
- 2. The petitioner must complete Section I, Section II, and Section III of this petition.

Is this property currently under appeal for another tax year?

If yes, indicate year(s) and type of appeal(s): _

- 3. The petition must be signed by the petitioner or an authorized representative. A representative must attach a notarized power of attorney **unless** the representative is a duly authorized employee or corporate officer of the taxpayer.

 Is a power of attorney attached?

 Yes

 No
- 4. Certified Tax Representatives must attach a Tax Representative Disclosure Statement. 52 IAC 1-2-2.
- 5. Notify the Indiana Board of Tax Review of any change in your mailing address or telephone number subsequent to the filing of this petition.

FAILURE TO FOLLOW INSTRUCTIONS: If the petitioner does not comply with the instructions for completing this petition, the Indiana Board of Tax Review will return the form to the petitioner and will describe the defect to the petitioner. The petitioner will then have 30 days from the date of notice of defect to correctly complete the form and resubmit it to the Indiana Board of Tax Review. If the resubmitted form does not comply with the instructions for completing the form, the Indiana Board of Tax Review will deny the petition.

☐ Yes

□ No

As a result of filing this petition, the assessment may increase, may decrease, or may remain the same.

	SECTI	ON I: PROPERTY AND PE	TITIONER INFOR	RMATION		
County	Township	Parcel or Key nu	mber			
LAKE						
Address of property		City		ZIP Code		
Legal description provided on Form 11 or Property Record Card				Assessment year under appeal		
				MARQUA	0000	
				MARCH 1,	2002	
Name of property owner Area co			Area code and	code and telephone number of property owner		
Address of property own	ner	City		State	ZIP Code	
Name of authorized representative (if different from taxpayer)		yer)	Area code and	Area code and telephone number of authorized representative		
Address of authorized re	epresentative	City	1	State	ZIP Code	
				l		

SECTION II: GROUNDS FOR APPEAL					
	Land	Improvements			
The property described in SECTION I is currently assessed at:	\$	\$			
The petitioner contends that the property should be assessed at:	\$	\$ _			
Present use for property:					
Use for which property was designed:					
Classification of property (commercial, residential, etc.):					
Was property sold in the last 5 years? Yes No If yes, date of sale sale price \$ Attach the purchase agreement, escrow statement, closing statement, or other evidence if available. If the buyer and seller were or are related or had any common business interests, attach an explanation of the relationship.					
If the property was not sold but was listed for sale in the past 5 years, attach a copy of the listing agreement or other available evidence.					
Has the property been appraised for any purpose (contemplation of sale or transfer, financing, refinancing, mortgage insurance, use as collateral, asset valuation) within the past 5 years? Yes No If yes, please list all appraisals and SPECIFY the type and purpose for each, along with the valuation date and value assigned .					
Is there casualty insurance on any improvements/structures located on the property? If so, please state the amount of property insurance coverage. \$					
If you were to sell your property, what do you estimate your 'asking price' would be? \$					
Do you believe the market value of your property is higher or lower than the assessed value assigned	to your property?				
Do you possess evidence of the market value of your property?					
Do you intend to present the testimony or report of a professional assessor/appraiser?					
	Is the property valued higher than comparable properties?				
Did Petitioner notify the Department of Local Government Finance of its intention to participate in an informal hearing?					
On what date did the Petitioner participate in an informal hearing with the Department of Local Government Finance?					
Please explain in detail the basis of your belief that the assessed value is incorrect. This explanation must include a statement of the type(s) of evidence you intend to submit to show that the assessed value is incorrect. You are not required to submit the actual evidence you may ultimately choose to present at the hearing of your Petition. However, it is important that you realize that specific evidence, fully supporting the assessment that you believe to be correct, must be presented at the hearing. Consequently, it proves most beneficial to all parties, and to the fair and efficient evaluation of this Petition, that you outline the type(s) of evidence you expect to use in presenting your case. Please be careful not to simply state conclusions such as the assessment is too high, or the assessment is wrong. (Failure to provide sufficient detail in this segment may result in your Petition being returned to you for correction.)					
Basis of belief that assessment is incorrect:					
	(Contin	ued on next page)			

SECTION II: GROUNDS FOR APPEAL - CONTINUED Statement and outline of type(s) of evidence you intend to submit to support your belief that assessment is incorrect:				
Statement and outline of type(s) of evidence you intend to submit to support your benefit	nat assessment is incorrect.			
SECTION III: SIGNATURES				
PETITIONER, TAXPAYER, OR DULY AUTHORIZED EMPLOYEE OR CORPORATE O	FFICER OF THE TAXPAYER			
I certify that my entries in SECTION I and SECTION II are accurate to the best of my kno				
appealing my assessment, my assessment may increase, may decrease, or may remain unchanged				
Signature of petitioner, taxpayer or duly authorized officer	Date signed (month, day, year)			
Printed or typed name of petitioner, taxpayer or duly authorized officer	Title (please print or type)			
TAY DEDDECENTATIVE	<u> </u>			
TAX REPRESENTATIVE				
I certify that the entries in SECTION I and SECTION II are accurate to the best of my kno I have viewed this property, the property record card, the Notice of Assessment (Form 11	wledge and belief. I certify that), and the Notice of Informal Hearing Result.			
and that I have the authority to file this appeal on behalf of the taxpayer. I certify that I ha				
to my client, pursuant to 52 IAC 1-2-2.				
Signature of tax representative	Date signed (month, day, year)			
Printed or typed name of tax representative				
ATTORNEY REPRESENTATIVE				
I certify that the entries in SECTION I and SECTION II are accurate to the best of my kno	wledge and helief			
·				
Signature of attorney representative	Date signed (month, day, year)			
Printed or typed name of attorney representative	Attorney number			
FORM 139L CHECKLIST				
TONIII TOOL STILENLIST				
☐ I have reviewed <u>and attached</u> the Notice of Assessment (Form 11)				
☐ I have reviewed and attached the Notice of Informal Hearing Result				
☐ I have reviewed the property record card				
☐ I have identified any other pending appeals for this parcel on page 1				
☐ I have completed Section I, Section II, and Section III of this petition				
☐ I have listed SPECIFIC REASONS for the requested change in value in Section II of this petition				
If this petition is being filed by an authorized tax representative, a duly executed power of attorney and Tax Representative				
Disclosure Statement is attached L have signed this petition				
☐ If there are other related parcels currently under appeal, a listing of these parcels has been attached				